

Policy Name	Gift, Entertainment and Meals (GEM)
Policy Type	Group Policy
Document Number	SK tes-GRPCOM-COM- 007

1. POLICY STATEMENT

- 1.1. We prohibit offering, giving, soliciting, or receiving any gift, hospitality, or other benefits that may influence, or appear to influence, business decisions or constitute a bribe.
- 1.2. All activities must be carried out with integrity and transparency.
- 1.3. We have zero tolerance toward bribery and corruption.

2. POLICY

- 2.1. Gifts, entertainment and meals must not create or appear to create a conflict of interest or be used to improperly influence business decisions.
- 2.2. Employees must not actively or willingly seek gifts, entertainment or meals.
- 2.3. Entertainment involving activities of vice such as gambling, is strictly prohibited. Reimbursement for such expenses will not be approved.
- 2.4. All gifts, entertainment and meals, received must be transparent and properly recorded.
- 2.5. Cultural norms do not override this policy, ethical standards or legal obligations.
- 2.6. Approval does not exempt any transaction from audit or review by Compliance and Audit.
- 2.7. Gifts, meals or entertainment involving government officials or public servants are not permitted, unless prior written approval has been granted by the Compliance and Audit Department.
- 2.8. Offering cash or cash equivalents such as gift cards and vouchers is not permitted.

3. OTHERS

The Compliance and Audit Department is responsible for reviewing and monitoring gifts, entertainment and meals expenses to ensure that such spending is appropriate to the context of the event and compliant with this Policy. All related expenses are subjected to post-event audit.